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**DLA PIPER RUDNICK
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October 18, 2005

Via Overnight Delivery

Mr. Vernon A. Williams

Secretary

Office of the Secretary

Surface Transportation Board

1925 K Street, N.W.

Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are one executed original and two photostatic copies of the Memorandum of Assignment of Lease, dated as of October 5, 2005 (the "Memorandum") between Mitsui Rail Capital, LLC, as Transferor, and GATX Financial Corporation, as Transferee, which Memorandum is a secondary document as defined in the Surface Transportation Board's Rules for the Recordation of Documents. The enclosed Memorandum relates to that certain Railcar Equipment Lease, dated as of April 1, 2001, and Rider No. 1 to Railcar Equipment Lease, dated April 1, 2001, between JAIX Leasing Company, as lessor (to which Mitsui Rail Capital, LLC, f/k/a MRC Rail Services, LLC, is the successor lessor), and Greenfield Logistics, LLC, as lessee. A Memorandum of Lease Agreement was previously filed with the Surface Transportation Board ("STB") on October 24, 2001 and assigned recordation number 23714.

The names and address of the parties to the enclosed Memorandum are:

Transferor:

Mitsui Rail Capital, LLC

5215 Old Orchard Road

Skokie, IL 60077

Transferee:

GATX Financial Corporation

500 West Monroe

Chicago, IL 60661



**PIPER RUDNICK
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Mr. Vernon A. Williams
October 18, 2005
Page 2

A description of the railroad equipment covered by the enclosed document is set forth in Schedule 1 to the Memorandum.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return two stamped photostatic copies of the Memorandum and the stamped photostatic copy of this letter to David Singer at DLA Piper Rudnick Gray Cary US LLP, 203 North LaSalle Street, Suite 1900, Chicago, Illinois 60601.

Following is a short summary of the enclosed document:

Secondary Document to be Recorded

Memorandum of Assignment of Lease, dated as of October 5, 2005, between Mitsui Rail Capital, LLC, as Transferor, and GATX Financial Corporation, as Transferee.

Document to Which the Secondary Document Relates

Memorandum of Lease Agreement, dated as of June 14, 2001, between MRC Rail Services, LLC, as lessor, and Greenfield Logistics, LLC, as lessee, which was previously filed with the STB on October 24, 2001 and assigned recordation number 23714.

Very truly yours,

DLA PIPER RUDNICK GRAY CARY US LLP

David E. Singer

Enclosures

OCT 19 '05

1-14 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE

THIS MEMORANDUM OF ASSIGNMENT OF LEASE dated as of this 5th day of October, 2005, is made by MITSUI RAIL CAPITAL, LLC, a Delaware limited liability company, with an address at 5215 Old Orchard Road, Skokie, IL 60077 (the "Transferor"), and GATX FINANCIAL CORPORATION, a Delaware corporation, with an address at 500 West Monroe, Chicago, IL 60661 (the "Transferee" and, together with the Transferor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Transferor and Transferee entered into that certain Purchase Agreement (the "Purchase Agreement") dated as of October 5, 2005 relating to the sale by Transferor to Transferee of forty seven (47) articulated bulk container railcars identified on Schedule 1 (the "Equipment") and the assignment by Transferor and assumption by Transferee of Transferor's right, title and interest in, and obligations under Rider No. 1 to Railcar Equipment Lease, dated as of April 1, 2001, between JAIX Leasing Company ("JAIX"), as lessor (to which Transferor is successor lessor) and Greenfield Logistics, LLC ("Lessee"), as lessee ("Rider No. 1") and the Railcar Equipment Agreement dated as of April 1, 2001 (the "Lease Agreement"), between JAIX (to which Transferor is successor lessor) and Lessee, as it relates to Rider No. 1 (Rider No. 1 and the Lease Agreement, as it relates to the Equipment are hereinafter collectively referred to as the "Lease");

WHEREAS, the Equipment is subject to the Lease;

WHEREAS, a Memorandum of Lease Agreement was filed with the Surface Transportation Board on October 24, 2001, and assigned recordation number 23714; and

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid assignment by Transferor of its right, title and interest in, and obligations under, the Lease to Transferee, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

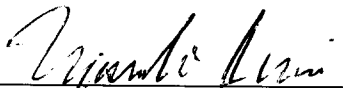
NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Transferor hereby confirms the sale of the Equipment to Transferee and the assignment to Transferee of Transferor's right, title and interest in, and obligations under, the Lease in accordance with the terms and conditions of the Purchase Agreement, and the Transferee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Management Committee and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

mitsui rail capital, llc

By: 

Name: Yasushi Imai

Title: President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

GATX FINANCIAL CORPORATION

By: _____

Name: _____

Title: _____

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum of Assignment of Lease to be executed by a duly authorized officer as of the day and year first above written.

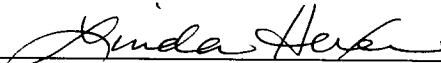
I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferor by authority of its Management Committee and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferor. I further declare under penalty of perjury that the foregoing is true and correct.

MITSUI RAIL CAPITAL, LLC

By: _____
Name: Yasushi Imai
Title: President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Transferee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Transferee. I further declare under penalty of perjury that the foregoing is true and correct.

GATX FINANCIAL CORPORATION

By: 
Name: LINDA HEXEM
Title: VICE PRESIDENT

**SCHEDULE 1
TO THE
MEMORANDUM OF ASSIGNMENT OF LEASE
DATED AS OF OCTOBER 5, 2005

EQUIPMENT**

Forty-seven (47) articulated bulk container (ABC) cars, manufactured by Johnstown America Corporation, bearing the following road marks and numbers:

GFLX 100 - GFLX 101 (both inclusive)
GFLX 104
GFLX 106 - GFLX 149 (both inclusive)